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PART II—Section 4

**Statutory Rules and Orders issued by the
Ministry of Defence**

MINISTRY OF DEFENCE

S.R.O. 114, dated 28th March 1960.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby directs that the following further amendment shall be made in the Civilians in Defence Services (Classification, Control and Appeal) Rules, 1952, namely:—

In Schedule IV to the said Rules, in Column 4 against entry No. 16, for the words “Commodore-in-Charge, Bombay” and “Naval O.I.C. Vizagapatam”, the following words shall be respectively substituted, namely:—

“Flag Officer, Bombay” and “Commodore, East Coast, Visakhapatnam”.

G. A. RAMRAKHIANI, Dy. Secy.

AMRITSAR CANTONMENT—PROFESSION TAX

S.R.O. 115, dated 23rd March 1960.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of the Punjab Government Notification No. 18227, dated the 8th August, 1919, the Cantonment Board, Amritsar, with the previous sanction of the Central Government, hereby imposes a tax on all persons practising within the limits of Amritsar Cantonment, a profession, trade or calling enumerated in the Schedule hereto annexed at the rate shown against each:—

SCHEDULE

Serial No.	Particulars of trade or profession or calling	Rate of tax per year or part of the year.
1.	A.S.C. Contractor of Charcoal	Rs. 7.00
2.	A.S.C. Contractor for fruit dry or fresh	7.50
3.	A.S.C. Contractor of Dairy Farm—Contractor for Grass, Fodder & Bhusa	7.50
4.	A.S.C. Contractor for hired transport.	7.50
5.	A.S.C. Contractor for ice	7.50

Serial No.	Particulars of trade or profession or calling	Rate of tax per year or part of the year.
		Rs.
6.	A.S.C. Contractor for live stock	7.50
7.	A.S.C. Contractor or Dairy Farm Milk Contractor	10.00
8.	A.S.C. Contractor for meat	10.00
9.	A.S.C. Contractor for mineral water	5.00
10.	A.S.C. Contractor for pork	5.00
11.	A.S.C. Contractor for poultry, eggs, fish and chickens	5.00
12.	A.S.C. Contractor for quick lime	5.00
13.	A.S.C. Contractor for vegetable	10.00
14.	A.S.C. Contractor for wood	10.00
15.	A.S.C. Contractor not specified above	7.50
16.	Chemist or druggist or dealer in Homoeopathic or indigenous drugs and medicines	5.00
17.	Contractor Station Canteen	10.00
18.	Unit run canteens (Major Unit)	5.00
<i>Major Unit</i>		
	Commanded by Lt. Col. (Generally Infantry Battalion having large strength).	
19.	Unit run canteens (Minor Unit)	3.00
<i>Minor Unit</i>		
	Commanded by Major or Captain. (Generally Workshops Supplies etc. having small strength).	
20.	Keeper of lime and brick kilns	10.00
21.	Dyers	3.00
22.	Keeper of saw mill	10.00
23.	Keeper of a cinema	20.00
24.	Proprietor of flour mill	10.00
25.	Proprietor of oil mill	10.00
26.	Makers or sellers of chicks, mats and baskets	3.00
27.	Manufacturer of fire works	3.00
28.	Manufacturer of sports goods	5.00
29.	Proprietor of rice mill	10.00
30.	Proprietor of cafe, restaurant or hotel	
	I Class	10.00
	II. Class	5.00
	III. Class	3.00
31.	Proprietor of mobile cinema or circus or theater :—	
	For 15 first days	20.00
	For every additional 10 days or less	15.00
32.	M.E.S., P.W.D. or Cantonment Board contractors of roads, buildings stores and equipment etc. :—	
	(i) Doing works valuing upto 10,000/-	25.00
	(ii) Doing works valuing more than 10,000 and upto 15,000	30.00
	(iii) Doing works valuing more than 15,000 and upto 20,000	35.00
	For every additional Rs. 5,000 value of work, a progressive extra tax of Rs. 5.00 will be charged.	

Serial No.	Particulars of trade or profession or calling	Rate of tax per year or part of the year
		Rs.
33.	Tea, coffee and cold drink shops	3·00
34.	Cycle repairers and hirers	3·00
35.	Dealer and hawker of grass fodder, bhusa and wood	3·00
36.	Manufacturer of utensils	3·00
37.	Tin Smith	3·00
38.	Kabaries	3·00
39.	Earthenware dealers	2·00
40.	Suppliers of news papers	3·00
41.	Timber or other building material merchant	10·00
42.	Wine merchant	10·00
43.	Game, poultry and eggs sellers	3·00
44.	Mutton seller	3·00
45.	Persons keeping pigs for profit and dealers in the flesh of pigs slaughtered in India	5·00
46.	Sellers of fish	3·00
47.	Tanner or dyer	3·00
48.	Dairy owner	5·00
49.	Person keeping milk cattle i.e., cows, buffaloes, goats, etc., for profit :—	
	(i) Upto 5 cattle	3·00
	(ii) From 5 to 10 cattle	5·00
	(iii) For every additional 3 cattle	3·00
50.	Seller of Milk	3·00
51.	Halyies	3·00
52.	Makers or sellers of bread, biscuits or cakes	3·00
53.	Bania	5·00
54.	Cloth merchants	5·00
55.	General merchant (i.e., to say—one who carries on trades on large scale in various commodities above Rs. 1,000/-)	10·00
56.	Maniariwala (Basati)	5·00
57.	Kerosene oil seller and dealer in hay straw and wood	3·00
58.	Tobacco, cigarettes and bital leaves :—	
	(i) Whole seller	7·50
	(ii) Retailer	3·00
59.	Tailor having upto 2 machines	3·00
60.	Tailoring establishment having over 5 machines	7·50
61.	Shoemaker	3·00
62.	Cobbler	2·00
63.	Barber	2·00
64.	Paddler or hawker	2·00
65.	Hardware merchants	3·00
66.	Qaligar, black smith, carpenter, clock and watch makers	3·00
67.	Seller of charcoal	2·00
68.	Fruit and vegetable seller	2·00
69.	Photographer	3·00
70.	Banker	10·00

Serial No.	Particulars of trade or profession or calling	Rate of tax per year or part of the year
		Rs.
71.	Manufacturers of aerated water	3·00
72.	Manufacturer of ice	7·50
73.	Seller of aerated water or ice	3·00
74.	Letter writer	2·00
75.	Gold and silver smiths	5·00
76.	Boot and shoe seller	5·00
77.	Printer	7·50
78.	Any trade profession or calling not specified above	3·00
79.	Hawker of any description not specified above	3·00

Provided that if any person other than a contractor mentioned in Serial No. 32 practises more than one of the above mentioned professions trades or callings, he shall pay not more than Rs. 20 per annum in the aggregate so long as the different professions, trades and callings are carried out at one address and at the same premises:

Provided further that in no case shall any person practising more than one of the above mentioned professions, trades or callings pay more than Rs. 250 per annum in the aggregate.

DEHU ROAD CANTONMENT—TAXES

S.R.O. 116, dated 25th March 1960.—The following bye-laws for regulating the collection and recovery of the tax on trades, profession and callings within the limits of Dehu Road Cantonment, made by the Cantonment Board, Dehu Road, in exercise of the powers conferred by clause (3) of section 282 and section 283 of the Cantonments Act, 1924 (2 of 1924) are published for general information, the same having been previously published, and having been approved and confirmed by the Central Government, as required by sub-section (1) of section 284 of the said Act, namely:—

BYE-LAWS FOR THE REGULATION OF COLLECTION AND RECOVERY OF TAX ON TRADES, PROFESSION AND CALLINGS IN THE DEHU ROAD CANTONMENT

1. On the basis of information obtained under section 103 of the Cantonments Act, 1924 and such other information available at his disposal the Executive Officer shall cause to be prepared, in Form "A" appended to these bye-laws a list in which the names of all persons liable to pay the tax shall be entered.

2. When the list has been prepared, the Executive Officer shall give a public notice thereof and any person whose name is entered therein shall be at liberty to inspect the list and to make extracts therefrom free of charge, if he so desires.

3. Any objection to an entry in the aforesaid list shall be made in writing to the Executive Officer within 15 days of the publication of notice under bye-law 2, stating the grounds on which the objection is based and supported by documentary evidence, if any.

4. The Executive Officer shall consider and dispose of the objections and cause any amendment necessary to be made in the list. A public notice to the effect that the objections have been disposed off and the assessment finalised shall be published. This list shall be in force for a period of three years and shall be conclusive evidence of the liability of persons whose names are entered therein to pay the tax.

5. The Executive Officer may at any time for good and sufficient reasons amend the list provided that when an assessment already made is increased or when an assessment is made for the first time, the person affected shall be given due notice thereof and the provisions of bye-law 2 to 4 (*et seq.*) shall *mutatis mutandis* apply.

6. On the basis of the Assessment List a Demand and Collection Register shall be prepared every year in form "B" appended to these bye-laws.

7. On (or) after the 1st April of each year the Executive Officer shall cause a bill for the tax to be presented to each assessee in the manner laid down in section 254 of the Cantonments Act, 1924.

8. The bills issued under bye-law No. 7 shall be paid at the Office of the Cantonment Board within 30 days of the date of service thereof.

9. On receipt of the tax, the Executive Officer shall in addition to the usual official receipt issue a token showing the name of the person carrying on the trade or calling or exercising the profession, his address, the description of such trade, profession or calling and the amount of, and the period for which, the tax is paid, in form "C" appended to these bye-laws.

10. The token issued under bye-law 9 shall be exhibited at a conspicuous place in the premises used by the tax-payer for the purpose of his trade, profession or calling, and shall be open to inspection at all hours during the day by the Executive Officer or any person authorised by him in this behalf.

11. At least one week before the expiry of the period mentioned in the token granted under these bye-laws the token holder shall apply to the Executive Officer for issue of a new token.

12. Every person commencing or ceasing to carry on a trade, profession or calling shall give intimation of the fact to the Executive Officer within 15 days of such commencement or cessation. Every person liable for payment of the tax who changes the designation of his firm, or the nature of his trade, profession or calling or the place of business shall like-wise give intimation to the Executive Officer within 15 days of such change.

13. Any contravention of bye-laws 10, 11, or 12 shall be punishable with fine which may extend to fifty rupees.

DEHU ROAD CANTONMENT

Wheel and Animal Tax Demand and Collection Register for 19....19....

Serial No	Name and address.	Description of vehicles and animals	Reference to last year's Demand Register	Arrears Amount	Bill No.
1	2	3	4	5	6

1st quarter

Amount Rs. n.P.	Total Demand including Column (5) Rs. n.P.	Collection		Remission Refund Rs. n.P.	Balance at the end of quarter Rs. n.P.	Bill No. 13
		Amount Rs. n.P.	Receipt No. and date. 10			
7	8	9	10	11	12	

2nd quarter

Amount Rs. n.P.	Total Demand including Column (12) Rs. n.P.	Collection		Remission/ Refund Rs. n.P.	Balance at the end of quarter Rs. n.P.	19
		Amount Rs. n.P.	Receipt No. and date. 16			
14	15	16	17	18		

3rd quarter

Bill No.	Amount Rs. n.P.	Total Demand including Column (19) Rs. n.P.	Collection		Remission/ Refund Rs. n.P.	25
			Amount Rs. n.P.	Receipt No. and date. 22		
20	21	22	23	24		

Balance at the
end of quarter

4th quarter

		Bill No.	Amount	Total demand including Column (26)	Collection	
Rs.	nP.	Rs.	nP.	Amount Rs.	nP.	Receipt No. and date
		Rs.	nP.			
26	27	28	29	30	31	

4th quarter

Remission refund	Balance at the end of quarter	Arrears carried to next year	Token No.	Remarks
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Rs.	nP.	Rs.	nP.	
32	33	34	35	36

PRITAM SINGH, Under Secy.

S.R.O. 117, dated 28th March 1960.—In exercise of the powers conferred by sub-section (1) of section 4 of the Army Act, 1950 (46 of 1950), the Central Government hereby applies all the provisions of the said Act to the personnel of the Training Detachments of the Assam Rifles, being a force raised and maintained in India under the authority of the Central Government, during the period they remain attached to Army Regimental Centres for training.

R. K. SUNDARESAN, Under Secy.

